RCW 82.32.410  Written determinations as precedents.  (1) The director may designate certain written determinations as precedents.  
(a) By rule adopted pursuant to chapter 34.05 RCW, the director shall adopt criteria which he or she shall use to decide whether a determination is precedential. These criteria shall include, but not be limited to, whether the determination clarifies an unsettled interpretation of Title 82 RCW or where the determination modifies or clarifies an earlier interpretation.
(b) Written determinations designated as precedents by the director shall be made available for public inspection and shall be published by the department.
(c) The department shall disclose any written determination upon which it relies to support any assessment of tax, interest, or penalty against such taxpayer, after making the deletions provided by subsection (2) of this section.
(2) Before making a written determination available for public inspection under subsection (1) of this section, the department shall delete:
   (a) The names, addresses, and other identifying details of the person to whom the written determination pertains and of another person identified in the written determination; and
   (b) Information the disclosure of which is specifically prohibited by any statute applicable to the department of revenue, and the department may also delete other information exempted from disclosure by chapter 42.56 RCW or any other statute applicable to the department of revenue.  [2005 c 274 § 362; 2001 c 320 § 10; 1997 c 409 § 211; 1991 c 330 § 2.]

Effective date—2001 c 320: See note following RCW 11.02.005.

Part headings—Severability—1997 c 409: See notes following RCW 43.22.051.